

## Child Tax Credit Worksheet—Line 49

Keep for Your Records

**Before you begin:** ✓ If you received (before offset) an advance child tax credit payment, see **Advance Child Tax Credit Payment** on page 40.



- To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2003 and meet the other requirements listed on page 40.
- **Do not** use this worksheet if you answered “Yes” to question 1, 2, or 3 on page 40. Instead, use Pub. 972.

1. Number of qualifying children: \_\_\_\_\_ × \$1,000.  
Enter the result.

<b>1</b>	
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2. Enter the amount, if any, of your advance child tax credit payment (before offset). For details, see page 40.

<b>2</b>	
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3. Is line 1 less than or equal to line 2?

☐ **Yes.**

You cannot take this credit. If line 2 is more than line 1, you do not have to pay back the difference.

☐ **No.** Subtract line 2 from line 1.

<b>3</b>	
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4. Enter the amount from Form 1040, line 43.

<b>4</b>	
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5. Enter the total of the amounts from Form 1040, lines 44 through 48.

<b>5</b>	
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6. Are the amounts on lines 4 and 5 the same?

☐ **Yes.**

You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

☐ **No.** Subtract line 5 from line 4.

<b>6</b>	
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7. Is the amount on line 3 more than the amount on line 6?

☐ **Yes.** Enter the amount from line 6. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

☐ **No.** Enter the amount from line 3.

**This is your child tax credit.**

<b>7</b>	
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Enter this amount on Form 1040, line 49.



You may be able to take the **additional child tax credit** on Form 1040, line 65, if you answered “Yes” on line 6 or line 7 above.

- First, complete your Form 1040 through line 64.
- Then, use Form 8812 to figure any additional child tax credit.

